

INCOME TAX ACT OF 1967 (EXCERPT)
Act 281 of 1967

206.435 Contribution designations; separate contributions schedule; cessation by department; insufficient refund to make contribution; appropriation.

Sec. 435. (1) Except as otherwise provided under this section, for the 2008 tax year and each tax year after the 2008 tax year, an individual may designate in a manner and form as prescribed by the department pursuant to subsection (2) on his or her annual return that contributions of \$5.00, \$10.00, or more of his or her refund be credited to any of the following:

(a) For the 2010 tax year and each tax year after the 2010 tax year, the Michigan higher education assistance authority created in section 1 of 1960 PA 77, MCL 390.951, for the children of veterans tuition grant program created in the children of veterans tuition grant act, 2005 PA 248, MCL 390.1341 to 390.1346. No money from the contributions designated to this subdivision shall be used for the purpose of administering this section.

(b) For the 2010 tax year and each tax year after the 2010 tax year, the children's trust fund created in 1982 PA 249, MCL 21.171 to 21.172.

(c) The prostate cancer research fund created in the prostate cancer research fund act, 2007 PA 135, MCL 333.26241 to 333.26246.

(d) Amanda's fund for breast cancer prevention and treatment created in the Amanda's fund for breast cancer prevention and treatment act, 2007 PA 134, MCL 333.26231 to 333.26237.

(e) The animal welfare fund created in the animal welfare fund act, 2007 PA 132, MCL 287.991 to 287.997.

(f) The Michigan housing and community development fund created in section 58a of the state housing development authority act of 1966, 1966 PA 346, MCL 125.1458a.

(g) The Michigan law enforcement officers memorial monument fund created in section 3 of the Michigan law enforcement officers memorial act, 2004 PA 177, MCL 28.783.

(h) For the 2009 tax year and each tax year after the 2009 tax year, the renewable fuels fund created in section 5a of the motor fuels quality act, 1984 PA 44, MCL 290.645a.

(i) The Michigan council for the arts fund created in section 9 of the history, arts, and libraries act, 2001 PA 63, MCL 399.709.

(j) For the 2009 tax year and each tax year after the 2009 tax year, the foster care trust fund created in section 5 of the foster care trust fund act.

(k) For the 2009 tax year and each tax year after the 2009 tax year, the children's miracle network fund created in section 5 of the children's miracle network fund act.

(l) For the 2009 tax year and each tax year after the 2009 tax year, the children's hospital of Michigan fund created in section 15 of the children's hospital of Michigan act.

(m) For the 2009 tax year and each tax year after the 2009 tax year, the united way fund created in section 3 of the united way fund act.

(2) The department shall establish and utilize a separate contributions schedule that incorporates each contribution designation authorized under this section that remains in effect and available for each tax year and shall revise the state individual income tax return form to include a separate line for the total contribution designations made under the separate contributions schedule. The contribution designations authorized under sections 437 and 440 shall remain on the first page of the state individual income tax return for the 2008 and 2009 tax years, but shall be incorporated into the contributions schedule for the 2010 tax year and shall remain on the schedule until the contribution designation expires by law or is otherwise no longer available as determined by the department pursuant to subsection (3). A contribution designation that is enacted after November 1, 2007 shall be incorporated as soon as practical on the contributions schedule, and each new contribution designation shall be listed on the schedule in alphabetical order.

(3) The department may cease to include a contribution designation on the contributions schedule if that contribution designation fails to raise \$100,000.00 in any tax year for 2 consecutive tax years.

(4) If an individual's refund is not sufficient to make a contribution under this section, the individual may designate a contribution amount and that contribution amount shall be added to the individual's tax liability for the tax year.

(5) Notwithstanding any other allocations or disbursements required by this act, each year that a contribution designation under this section is in effect, an amount equal to the cumulative designation made under this section, less the amount appropriated to the department to implement this section, shall be appropriated from the general fund and distributed to the department responsible for administering the appropriate fund to which the taxpayer designated his or her contribution and shall be used solely for the

purposes of that fund.

(6) Money appropriated pursuant to an appropriations act as required by law in accordance with this section to the department responsible for administering each respective fund shall be in addition to any other allocation or appropriation and is intended to enhance appropriations from the general fund and not to replace or supplant those appropriations.

History: Add. 2007, Act 133, Imd. Eff. Nov. 1, 2007;—Am. 2008, Act 143, Imd. Eff. May 28, 2008;—Am. 2008, Act 162, Imd. Eff. June 16, 2008;—Am. 2008, Act 322, Imd. Eff. Dec. 18, 2008;—Am. 2008, Act 526, Imd. Eff. Jan. 13, 2009;—Am. 2008, Act 558, Imd. Eff. Jan. 16, 2009;—Am. 2008, Act 560, Imd. Eff. Jan. 16, 2009.